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Boise Cascade Corporation Legal Department

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Karen Gowland Vice President, Associate General Counsel, and Corporate Secretary

August 7, 2002

VIA OVERNIGHT MAIL

Mr. Jonathon G. Katz Secretary Securities and Exchange Commission 450 Fifth Street N.W. Washington, DC 20549

Subject:

SEC Order No. 4-460

Dear Mr. Katz:

On behalf of George J. Harad, Boise's chief executive officer, and Theodore Crumley, Boise's chief financial officer, enclosed are the executed statements required by the Securities and Exchange Commission's Order No. 4-460.

If you have any questions or need any further information, please let me know.

Sincerely,

Karen E Gowland

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Enclosures

STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

- I, Theodore Crumley, state and attest that:
- To the best of my knowledge, based upon a review of the covered reports of Boise Cascade Corporation, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's Audit Committee.
- In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report:"
 - Annual Report on Form 10-K for the fiscal year ended December 31. 2001, of Boise Cascade Corporation filed with the Commission;
 - all reports on Form 10-Q, all reports on Form 8-K, and all definitive proxy materials of Boise Cascade Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and

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any amendments to any of the foregoing.

Theodore Crumley

Principal Financial Officer

August 5, 2002

Subscribed and sworn to before me this 5th day of August, 2002.

Notary Public

My Commission Expires: 9/14/06

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